

**UHY Hacker Young LLP**  
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Our Ref: DJH/KS4057/7130AA  
Your Ref:

10 May 2022

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**PRIVATE & CONFIDENTIAL**

The Members  
Seneca Growth Capital VCT Plc  
9 The Parks  
Newton-Le-Willows  
Merseyside  
WA12 0JQ

Dear Sirs

**STATEMENT TO SENECA GROWTH CAPITAL VCT PLC (COMPANY  
REGISTRATION NUMBER 04221489) RELATING TO UHY HACKER YOUNG  
LLP CEASING TO HOLD OFFICE AS AUDITOR OF SENECA GROWTH  
CAPITAL VCT PLC**

In accordance with section 519 of the Companies Act 2006, we consider that the following circumstances connected with our ceasing to hold office should be brought to the attention of the company's members or creditors.

We have chosen to decline re-appointment as the independent auditor due to a change in our strategy and the sectors in which we operate.

Yours faithfully



UHY Hacker Young LLP

UHY Hacker Young LLP is a limited liability partnership registered in England and Wales with Registered Number OC327384. A list of members' names and their professional qualifications is available for inspection at the Registered Office at the above address.

Registered to carry on audit work in the UK and regulated for a range of investment business activities in the UK; and licensed to carry out the reserved legal activity of non-contentious probate in England and Wales by the Institute of Chartered Accountants in England and Wales.

Details of the firm's probate registration can be viewed at [icaew.com/probate](http://icaew.com/probate) under the firm's reference number of C001499907.

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A member of UHY International, a network of independent accounting and consulting firms.